IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 15209 of 2007(I)

PETITIONER:

M/S.RE-UNION ENGINEERING COMPANY PVT.
LTD., XX/11, CHANGAMPUZHA NAGAR,
SOUTH KALAMASSERRY, COCHIN-33, ERNAKULAM,
REP.BY IT'S MANAGING DIRECTOR MR.JOSEPH P.KOSHY.

BY ADV. SMT.K.LATHA

RESPONDENTS:
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1. THE STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER (WC & LT),
O/O DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

3. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 15209 OF 2007

Dated this the 11th day of June, 2007

JUDGMENT

Inspite of opportunity granted by the Deputy Commissioner in appeal for production of books of accounts before the Assessing Officer, petitioner has not produced the book of accounts which led to restoration of original order as a consequence of order in appeal. I am not satisfied with the grounds put forward by the petitioner to interfere with the order of the Assessing Officer. However, I feel one more opportunity can be granted to the petitioner on condition because the demand of tax as shown in Ext.P3 is above Rs. 24 lakhs and together with interest it comes to Rs. 56,76,768/-. In the circumstances, W.P. is disposed of granting extension of one month's time to the petitioner to produce books of accounts before the Assessing Officer, pursuant to Ext.P2 order in appeal dated 19.6.2006, if the petitioner remits Rs. 15 lakhs within fifteen days from now before the assessing officer. If the petitioner does not remit the amount as above, then revised assessment will stand sustained subject to appeal, if any, and the Officer is free to

proceed for recovery. Payment made will be subject to revised orders to be passed by the assessing officer. If any refund is due on revised assessment the same will be granted to the petitioner. If payment is made as above, the Officer will revise the assessment in terms of Ext.P2 order and based on accounts to be produced by the petitioner.

(C.N.RAMACHANDRAN NAIR)
Judge